



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

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30th January 2024

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16th Makaram 1199

1945 മാഘം 10
10th Magha 1945

നമ്പർ
No.

371

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.12/2024/TAXES.

Dated, Thiruvananthapuram, 29th January, 2024.

15th Makaram, 1199.

S. R. O. No. 94/2024

In exercise of the powers conferred by sub-section (5) of section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following further amendments in the notification issued under G.O. (P) No.78/2017/TAXES dated 30th June, 2017 and published as S.R.O. No.376/2017 in the Kerala



Gazette Extraordinary No. 1366 dated 30th June, 2017, namely: -

AMENDMENT

In the said notification,

(i) in clause (i), for the words “omnibus or any other motor vehicle”, the words “or any other motor vehicle except omnibus” shall be substituted;

(ii) after clause (i), the following clause shall be inserted, namely:-

“(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;

(iii) in the Explanation, after item (c), the following item shall be inserted, namely: -

“(d) “Company” has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013 (18 of 2013).”.

2. This notification shall be deemed to have come into force with effect from the 20th day of October, 2023.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government of Kerala, on the recommendations of the Goods and Services Tax Council have decided to make amendments in the notification issued under G.O.(P) No.78/2017/TAXES dated 30th June, 2017 and published as S.R.O. No.376/2017 in the Kerala Gazette Extraordinary No. 1366 dated 30th June, 2017.

The notification is intended to achieve the above object.

